

SUPPLEMENTAL TO ACTS RELATING TO INTERNAL  
REVENUE.

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JUNE 16, 1898.—Committed to the Committee of the Whole House on the state of the Union and ordered to be printed.

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Mr. DINGLEY, from the Committee on Ways and Means, submitted the following

REPORT.

[To accompany H. R. 10692.]

The Committee on Ways and Means, to whom was referred the bill (H. R. 10692) supplemental to acts relating to internal revenue, submit the following report:

This bill is designed to supply certain omissions in, and especially to strengthen the means of administering, the act to provide ways and means to meet war expenditures.

Section 1 provides for returns to the collector or Commissioner of Internal Revenue in the case of special taxes, legacies, etc.

Section 2 makes the same exemption in the case of mutual, casualty, fidelity, and guarantee companies as is provided in the case of fire and life mutual companies.

Section 3 provides for assessment of internal-revenue taxes in certain cases.

Section 4 makes clearer the penalty in certain cases.

Section 5 makes clear the year for which taxes on gross revenue shall be imposed.

Section 6 provides as to who shall stamp postal money orders.

Section 7 authorizes the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to make needful rules and regulations.

The bill is recommended by the Secretary of the Treasury and Commissioner of Internal Revenue. Your committee recommend the passage of the bill with an amendment.